



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 13
Vol. XIII

തിരുവനന്തപുരം,
ശനി

Thiruvananthapuram,
Saturday

2024 സെപ്റ്റംബർ 28
28th September 2024

1200 കന്നി 12
12th Kanni 1200

1946 ആശ്വിനം 6
6th Aswina 1946

നമ്പർ
No.

3061

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.120/2024/TD.

Dated, Thiruvananthapuram, 27th September, 2024

11th Kanni, 1200.

S. R. O. No. 866/2024

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendments in the notification issued under G.O. (P) No.62/2017/TAXES dated 30th June, 2017 and published as



S.R.O. No.360/2017 in the Kerala Gazette Extraordinary No.1350 dated 30th June, 2017, namely:-

AMENDMENT

In the said notification, -

(A) in Schedule II – 6%, -

(i) after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“121A	4819 10, 4819 20	Cartons, boxes and cases of, – 1. corrugated paper or paper board; or 2. non-corrugated paper or paper board”;
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(ii) after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“180A	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium”;
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(iii) after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“183A	7321 or 8516	Solar cookers”;
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(iv) against serial number 199, in column (3), after the word “brooders”, the symbol and words “; parts thereof” shall be inserted;

(B) in Schedule III – 9%, -

(i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

“153A	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of, – (a) corrugated paper or paper board;or (b) non-corrugated paper or paper board)”;
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(ii) against serial number 224, after the word “equipment”, the words and symbols “; other than Milk cans made of Iron, or Steel ” shall be inserted;

(iii) against serial number 235, in column (3), at the end, for the words, “and wood burning stoves of iron or steel”, the symbol and words, “ ;wood burning stoves of iron or steel, and solar cookers” shall be substituted;

(iv) against serial number 273, after the words and symbol “boxes, etc.”, the symbol and words “; other than Milk cans made of Aluminium” shall be inserted;

(v) against serial number 275A, after the word “Utensils”, the symbol and words “; Milk cans made of Aluminium” shall be inserted;

(vi) against serial number 378A, in column (3), for the words and symbol “domestic purposes;” , the words, symbol and bracket “domestic purposes [other than solar cookers];” shall be substituted;

(C) after the Schedule VII, in the existing Explanation (ii), the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall be deemed to have come into force on the 15th day of July, 2024.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Pursuant to the decision taken in the Goods and Services Tax Council meeting, the Government



of Kerala have decided to modify the rate on the tax of certain goods by making amendments in the notification issued under G.O. (P) No.62/2017/TAXES dated 30th June, 2017 and published as S.R.O No.360/2017 in the Kerala Gazette Extraordinary No.1350 dated 30th June, 2017.

The notification is intended to achieve the above object.

